

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

**In Re: Philadelphia Water Department's
Annual Adjustment of Tiered Assistance
Program Rate Rider Surcharge Rates**)
)
) **2024 Tiered Assistance Program**
) **Rate Rider Surcharge Rates**
)

**DIRECT TESTIMONY
OF
LAFAYETTE K. MORGAN, JR.**

**ON BEHALF OF
THE PUBLIC ADVOCATE**

April 29, 2024

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway, Suite 300
Columbia, Maryland 21044

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION	1
II. SUMMARY AND RECOMMENDATIONS.....	4
III. PWD’S REQUESTED INCREASE IN TAP RATES.....	6
IV. OTHER ISSUES.....	9
V. CONCLUSION.....	9
Schedules	
Appendix A – Resume of Lafayette K. Morgan, Jr.	

1 **I. INTRODUCTION**

2 **Q. WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?**

3 A. My name is Lafayette K. Morgan Jr. My business address is 10480 Little Patuxent
4 Parkway, Suite 300, Columbia, Maryland, 21044. I am a Public Utilities Consultant
5 working with Exeter Associates, Inc. (“Exeter”). Exeter is a consulting firm specializing
6 in issues pertaining to public utilities.

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
8 **QUALIFICATIONS.**

9 A. I received a Master of Business Administration degree from The George Washington
10 University, with a concentration in Finance. I also have a Bachelor of Business
11 Administration degree with a concentration in Accounting from North Carolina Central
12 University. I was previously a Certified Public Accountant licensed in the state of North
13 Carolina, however, in 2009, I elected to place my license in an inactive status as I focused
14 on start-up activities for other business interests.

15 **Q. WOULD YOU PLEASE DESCRIBE YOUR PROFESSIONAL**
16 **EXPERIENCE?**

17 A. From May 1984 until June 1990, I was employed by the North Carolina Utilities
18 Commission - Public Staff in Raleigh, North Carolina. I was responsible for analyzing
19 testimony, exhibits, and other data presented by parties before the North Carolina Utilities
20 Commission. I had the additional responsibility of performing the examination of books
21 and records of utilities involved in rate proceedings and summarizing the results into
22 testimony and exhibits for presentation before that Commission. I was also involved in
23 numerous special projects, including participating in compliance and prudence audits of a
24 major utility and conducting research on several issues affecting natural gas and electric
25 utilities.

1 From June 1990 until July 1993, I was employed by Potomac Electric Power
2 Company (Pepco) in Washington, D.C. At Pepco, I was involved in the preparation of the
3 cost of service, rate base and ratemaking adjustments supporting the company's requests
4 for revenue increases in the State of Maryland and the District of Columbia.

5 From July 1993 through 2010, I was employed by Exeter Associates as a Senior
6 Regulatory Analyst. During that period, I was involved in the analysis of the operations of
7 public utilities, with emphasis on utility rate regulation. I reviewed and analyzed utility
8 rate filings, focusing primarily on revenue requirements determination. This work involved
9 natural gas, water, electric, and telephone companies.

10 In 2010, I left Exeter Associates to focus on start-up activities for other ongoing
11 business interests. In late 2014, I returned to Exeter Associates and resumed work in a
12 similar capacity as I did prior to my hiatus.

13 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY**
14 **PROCEEDINGS ON UTILITY RATES?**

15 A. Yes. I have previously presented testimony and affidavits on numerous occasions before
16 the Colorado Public Utilities Commission, the Georgia Public Service Commission, the
17 Illinois Commerce Commission, the Kansas Corporation Commission, the Kentucky
18 Public Service Commission, the Louisiana Public Service Commission, the Maine Public
19 Utilities Commission, the Maryland Public Service Commission, Massachusetts
20 Department of Public Utilities, the North Carolina Utilities Commission, the Public
21 Utilities Commission of Ohio, the Corporation Commission of Oklahoma, the
22 Pennsylvania Public Utility Commission, the Philadelphia Gas Commission, the
23 Philadelphia Water, Sewer and Storm Water Rate Board, the Public Utilities Commission
24 of Rhode Island, the Public Service Commission of South Carolina, the Public Utility
25 Commission of Texas, the Vermont Public Service Board, the Virginia Corporation

1 Commission, the West Virginia Public Service Commission, the Wyoming Public Service
2 Commission, and the Federal Energy Regulatory Commission (“FERC”). My résumé is
3 attached hereto as Appendix A.

4 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

5 A. I am presenting testimony on behalf of the Public Advocate.

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
7 **PROCEEDING?**

8 A. Exeter Associates has been retained by the Public Advocate to assist in the evaluation of
9 the Formal Notice of Proposed Changes in Rates and Charges – Annual Adjustment of
10 Tiered Assistance Program Rate Rider Surcharge Rates (“TAP-R”) submitted by
11 Philadelphia Water Department (“PWD” or “the Department”). For purposes of my
12 testimony, “PWD” and “Department” also refer to the Water Revenue Bureau. In this
13 testimony, I present my findings on behalf of the Public Advocate regarding the appropriate
14 adjustment to the TAP-R that PWD is requesting for its water and wastewater operations
15 for the rate period beginning September 1, 2024.

16 **Q. PLEASE EXPLAIN HOW YOUR TESTIMONY IS ORGANIZED.**

17 A. First, I provide a summary of the rate relief PWD requests and a brief statement of my
18 conclusions. Next, I discuss my review of certain projections and assumptions included in
19 PWD’s filing, from a more technical perspective, where I identify specific changes that
20 should be made. Finally, I discuss the Public Advocate’s recommendation for the TAP-R.

21 **Q. HOW DID YOU ANALYZE AND REVIEW THE COMPANY’S FILING?**

22 A. I have reviewed PWD’s filing and related supporting documentation and have reviewed
23 PWD’s responses to the Public Advocate’s data requests.

24 **Q. HAVE YOU PREPARED SCHEDULES TO ACCOMPANY YOUR**
25 **TESTIMONY?**

1 A. Yes. I have prepared Schedules LKM-TAP-1 through LKM-TAP-6. These schedules were
2 presented using the same format as presented by PWD. This makes it easy to compare the
3 Public Advocate’s position to PWD’s position.

4 **II. SUMMARY AND RECOMMENDATIONS**

5 **Q. PLEASE SUMMARIZE PWD’S TAP RATE ADJUSTMENT FILING.**

6 A. On April 1, 2024, the Department submitted, to the Philadelphia Water, Sewer and Storm
7 Water Rate Board (“Rate Board”), its Formal Notice of Proposed Changes in Rates and
8 Charges for the Annual Adjustment of Tiered Assistance Program Rate Rider Surcharge
9 Rates. If approved, the proposed rates will take effect on September 1, 2024.

10 In the filing, PWD is proposing a Water TAP-R rate of \$4.19 per thousand cubic
11 feet (MCF) of water usage and a Sewer TAP-R rate of \$6.04 per thousand cubic feet (MCF)
12 of sewer billed volume. In comparison, the current Water TAP-R rate is \$0.15 per MCF
13 and current Sewer TAP-R rate is \$0.24 per MCF. Hence, the proposed September 1, 2024
14 TAP-R rates are a significant increase over the current rates. Specifically, the proposed
15 TAP-R rate for water is an increase of \$4.04 per MCF and the proposed Sewer TAP-R rate
16 reflects an increase of \$5.80 per MCF over the current Sewer TAP-R rate.

17 According to PWD, the cause of the increase in the TAP-R rates is the result of the
18 enrollment of approximately 34,000 new TAP participants. The addition of these new
19 participants is expected to increase the program participants from an average of 18,091
20 during calendar year 2023 to nearly 56,000 before the next TAP-R rate year which runs
21 from September 2024 to August 2025. The enrollment of 34,000 new TAP participants is
22 the result of a collaboration of PWD and the City’s Office of Integrated Data for Evidence
23 and Action (“IDEA”). Several City departments worked with IDEA to provide data on
24 benefit recipients, which were then matched to water accounts. IDEA provided PWD a
25 data set of water customers who are eligible to be in TAP based on approval for other City-

1 administered low-income assistance or services in the past 12 months. Through
 2 collaboration with IDEA, PWD is able to sign up additional TAP participants by leveraging
 3 the participation in other programs that have already identified eligible customers.

4 The projected increase in participants affects the amount of TAP discounts, TAP
 5 water consumption and TAP sewer billed volume. Likewise, the level of participation
 6 affects the estimated TAP total discounts that are recovered through the TAP-R rates.

7 **Q. PLEASE SUMMARIZE YOUR FINDINGS AND RECOMMENDATIONS.**

8 A. Based upon my review of PWD’s filing, I am recommending a Water TAP-R rate of
 9 \$2.55 per thousand cubic feet (MCF) of water usage and a Sewer TAP-R rate of \$3.64
 10 per thousand cubic feet (MCF). These are the resulting rates after reflecting the changes
 11 to PWD’s calculations that I am recommending. I will discuss the changes in more detail
 12 later in this testimony.
 13

Philadelphia Water Department Summary Public Advocate Proposed TAP-R Surcharge Rates			
	<u>Total Amount</u>	<u>Water Amount</u>	<u>Wastewater Amount</u>
C = Projected TAP Billing Loss	\$ 22,628,327	\$ 9,503,897	\$ 13,124,430
E = Experienced & Estimated Net Over/Under Collection	\$ (8,481,705)	\$ (3,747,465)	\$ (4,734,240)
I = Interest on Experienced & Estimated Net Over/Under Collection	\$ (371,612)	\$ (157,219)	\$ (214,392)
Net Recoverable Costs: (C) - (E + I)	\$ 31,481,643	\$ 13,408,581	\$ 18,073,062
S = Projected Non-TAP Sales for Next Rate Period (MCF)		<u>5,256,092</u>	<u>4,960,314</u>
TAP-R Surcharge/MCF		\$ 2.55	\$ 3.64

1 **III. PWD'S REQUESTED INCREASE IN TAP RATES**

2 **Q. GIVEN THAT THERE IS A DIFFERENCE IN THE AMOUNT YOU ARE**
3 **RECOMMENDING FOR THE TAP-R RATES AS COMPARED TO PWD,**
4 **PLEASE EXPLAIN HOW YOU DERIVED YOUR RECOMMENDED TAP-**
5 **R RATES.**

6 A. After reviewing the supporting documentation for the proposed TAP-R rates, I concluded
7 that the calculations generally are consistent with the approach used in previous TAP-R
8 filings. However, this year's filing is different because some information is already known
9 about the expected participants when they are enrolled. This is because IDEA is able to
10 provide the Department with a data set of candidates pre-selected by IDEA for enrollment
11 in TAP and pre-matched to the PWD billing system.¹ This information allows one to
12 project the impact of adding these customers as TAP participants. My projected TAP-R
13 rate was calculated in a process that involved two steps. The first step was the calculation
14 of the total TAP discounts for the new rate year. The second step was the inclusion of the
15 total TAP discounts that I calculated in the TAP-R Reconciliation equation to derive my
16 recommended TAP-R rate.

17 **Q. WHAT IS THE TAP-R RECONCILIATION EQUATION?**

18 A. The TAP-R Reconciliation equation is:

$$\text{TAP-R} = \frac{(\text{C})-(\text{E}+\text{I})}{\text{S}}$$

19
20 The factors in the equation are explained on PDF Page 3 of 91 of PWD's filing, but I will
21 provide a very brief explanation here. The "C-Factor" is a calculation of the projected
22 monthly number of TAP Participants for the Next Period multiplied by the average
23 discount per TAP Participant. The "E-Factor" is a calculation of the Adjusted Actual TAP

¹ Response to PA-TAP-1(b).

1 Discounts minus the Estimated Non-TAP TAP-R Revenues Experienced. The “I-Factor”
2 is a monthly calculation of the cumulative E-Factor multiplied by the Interest Rate. The
3 “S-Factor” is the projected Non-TAP customer sales volumes for the Next Rate Period. My
4 recommended TAP-R rate is primarily the result of changes I made to the C-Factor. As I
5 explained, the C-Factor is the projected monthly number of TAP Participants for the Next
6 Period multiplied by the average discount per TAP Participant. This amount is the same as
7 the total TAP discount.

8 **Q. PLEASE EXPLAIN HOW YOU CALCULATED THE TOTAL TAP**
9 **DISCOUNTS.**

10 A. In PWD’s proposal, it calculated total TAP discounts for the next rate period, September
11 2024 to August 2025, based on the historical monthly cost per TAP participant multiplied
12 by the projected number of TAP participants. The monthly cost per TAP participant used
13 by PWD is based on the most recent calendar year. However, since we have actual usage
14 data for a subset of the new TAP participants, I have used the usage and billing data of
15 these new participants to calculate the average TAP discount for the new TAP participants
16 for the new TAP-R rate year. I isolated the calculation of the average TAP discount for the
17 34,000 new TAP participants and retained the average discount calculation for the pre-
18 existing TAP participants and combined the resulting amounts for the next rate period. This
19 results in a total TAP discounts of \$22,615,700. When compared to PWD’s total TAP
20 discounts projection, my calculations result in a decrease in the projected TAP discounts
21 of \$14,656,361.

22 **Q. PLEASE EXPLAIN WHY DISCOUNTS FOR NEW TAP PARTICIPANTS**
23 **ARE LOWER THAN HISTORICAL TAP PARTICIPANTS.**

24 A. PWD’s proposal is premised upon historical usage by TAP participants of 726 ccfs of water
25 per month. However, data provided by PWD regarding IDEA pre-qualified customers

1 shows these customers utilize on average 536.65 ccfs of water per month. PWD also
2 utilizes the historical discount of \$55.49 for IDEA pre-qualified TAP participants, which
3 is unreasonable. Historical TAP participants include households with incomes as low as
4 \$0. For IDEA pre-qualified TAP participants, all households are assumed to have income
5 at 133% Federal Poverty Income Guidelines (FPIG). As a result, their TAP discounts are
6 not as low as customers with lower levels of income and higher usage. PWD's data shows
7 that, on average, IDEA pre-qualified TAP participants will receive a monthly \$20.906 TAP
8 discount, rather than the \$55.49 utilized by PWD.

9 **Q. IS THERE ANOTHER PROPOSED ADJUSTMENT?**

10 A. Yes. PWD provided information showing that approximately 5% of the customers it was
11 able to enroll in TAP using information provided by the Pennsylvania Department of
12 Human Services (DHS) did not remain in TAP over a short period of time. PWD reported
13 it enrolled 3,164 TAP participants who received assistance from the Low-Income
14 Household Water Assistance Program (LIHWAP) using DHS data provided in March
15 2023. As of March 2024, however, only 3,000 of these customers remain in TAP. Based
16 on this experience, it is reasonable to assume that some portion of the 34,000 new TAP
17 participants enrolled utilizing IDEA data will not remain in the program. Accordingly, I
18 have adjusted the projected TAP-R to reflect a 5% rate of attrition. I apply that 5%
19 reduction only to the TAP participants enrolled utilizing IDEA data. The result of this
20 adjustment is an additional reduction of \$430,005 to the TAP-R for the next rate period.

21 **Q. HOW DID YOU USE THE TAP DISCOUNT YOU CALCULATED?**

22 A. Using the TAP-R Reconciliation equation that provided previously, I substituted PWD's
23 total TAP Discounts amount of \$37,272,060 that PWD used as the C-Factor with the total
24 TAP Discounts of \$22,615,700 that I calculated.

25 **Q. WHAT WAS THE RESULT OF MAKING THIS SUBSTITUTION?**

1 A. This substitution in the equation provided my recommended TAP-R rates that I presented
2 in the table above.

3 **IV. OTHER ISSUES**

4 **Q. PLEASE COMMENT ON PWD’S CORRESPONDENCE WITH IDEA PRE-
5 QUALIFIED TAP PARTICIPANTS.**

6 A. The Public Advocate asked in discovery whether the PWD informed IDEA pre-qualified
7 TAP participants of the assumptions utilized to enroll them in TAP. The Department
8 responded: “WRB does not send letters with personal information used for enrollment, to
9 any customers.” This response misses the point. Because PWD does not inform new TAP
10 participants of the information it has used to enroll them, including the assumption that
11 they have household income of 133% FPIG, there is a substantial likelihood that those
12 customers are not receiving accurate TAP bills calculated as a percentage of household
13 income.

14 **Q. WHAT DO YOU RECOMMEND?**

15 A. PWD should send to each IDEA pre-qualified TAP participant a letter explaining that it
16 has assumed that the household has income at 133% FPIG, showing the corresponding
17 monthly income in dollars for a range of household sizes. This letter should clearly inform
18 the customer that, if they have lower income than shown, they should contact PWD to
19 update their TAP enrollment information. In my opinion, it is not fair to withhold this
20 information from the TAP customers.

21 **V. CONCLUSION**

22 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATION.**

23 A. Based upon the foregoing discussion, I recommend the Board reduce PWD’s requested
24 Water TAP-R rate from \$4.19/MCF to \$2.57/MCF and reduce the Wastewater TAP-R rate
25 from \$6.04/MCF to \$3.68/MCF.

1

2 **Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

3 **A.** Yes, it does.

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

In Re: Philadelphia Water Department's)
Annual Adjustment of Tiered Assistance) **2024 Tiered Assistance Program**
Program Rate Rider Surcharge Rates) **Rate Rider Surcharge Rates**
)

**SCHEDULES ACCOMPANYING THE
DIRECT TESTIMONY**

OF

LAFAYETTE K. MORGAN, JR.

ON BEHALF OF

THE PUBLIC ADVOCATE

**Philadelphia Water Department
Calculation of TAP Rider Rates Effective September 1, 2024**

	TOTAL	Water	Wastewater
	Amount	Amount	Amount
(1) C = Projected TAP Billing Loss	\$ 22,615,700	\$ 9,498,594	\$ 13,117,106
(2) E = Experienced & Estimated Net Over/Under Collection	\$ (8,476,735)	\$ (3,745,377)	\$ (4,731,357)
(3) I = Interest on Experienced & Estimated Net Over/Under Collection	\$ (371,551)	\$ (157,194)	\$ (214,357)
(4) Net Recoverable Costs: (C) - (E + I)	\$ 31,463,986	\$ 13,401,165	\$ 18,062,820
(5) S = Projected Non-TAP Sales for Next Rate Period (MCF)		5,256,092	4,960,314
(6) TAP-R Surcharge: (4)/(5)		\$ 2.55 /MCF	\$ 3.64 /MCF

**Philadelphia Water Department
Projected TAP Lost Revenue (C-Factor) for Next Rate Period**

Period	September 01, 2024 through August 31, 2025	Total	Water 42%	Wastewater 58%
(1)	Projected TAP Billing Loss	\$ 22,615,700	\$ 9,498,594	\$ 13,117,106

**Philadelphia Water Department
Water Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period**

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed TAP Water Sales (Mcf) (2)	Total TAP-R Billed to TAP Participants \$ 0.150 (3) = (2) * \$ 0.150/Mcf	Adjusted Actual TAP Discounts (Credits) 96.99% (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Water Sales (Mcf) (5)	TAP-R Billed Non-Tap Water Sales \$ 0.150 (6) = (5) * \$ 0.150/Mcf	Estimated TAP-R Revenues Experienced 96.99% (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
Prior E & I Factor Adjustments								\$ 3,134,517
(a) Sep-23	\$ 520,302	15,866	\$ 2,380	\$ 502,332	526,706	\$ 79,006	\$ 76,628	\$ (425,704)
(a) Oct-23	\$ 502,921	14,427	\$ 2,164	\$ 485,684	443,594	\$ 66,539	\$ 64,536	\$ (421,148)
(a) Nov-23	\$ 535,518	15,316	\$ 2,297	\$ 517,171	447,768	\$ 67,165	\$ 65,143	\$ (452,028)
(a) Dec-23	\$ 564,263	16,046	\$ 2,407	\$ 544,944	457,965	\$ 68,695	\$ 66,627	\$ (478,317)
(e) Jan-24	\$ 507,406	15,907	\$ 2,386	\$ 489,819	462,738	\$ 69,411	\$ 67,322	\$ (422,497)
(e) Feb-24	\$ 526,174	17,541	\$ 2,631	\$ 507,785	461,104	\$ 69,166	\$ 67,084	\$ (440,701)
(e) Mar-24	\$ 576,224	21,897	\$ 3,285	\$ 555,694	456,748	\$ 68,512	\$ 66,450	\$ (489,244)
(e) Apr-24	\$ 676,324	30,609	\$ 4,591	\$ 651,514	448,036	\$ 67,205	\$ 65,182	\$ (586,332)
(e) May-24	\$ 776,424	39,321	\$ 5,898	\$ 747,334	439,324	\$ 65,899	\$ 63,915	\$ (683,418)
(e) Jun-24	\$ 791,549	40,637	\$ 6,096	\$ 761,811	438,008	\$ 65,701	\$ 63,723	\$ (698,088)
(e) Jul-24	\$ 791,549	40,637	\$ 6,096	\$ 761,811	438,008	\$ 65,701	\$ 63,723	\$ (698,088)
(e) Aug-24	\$ 791,549	40,637	\$ 6,096	\$ 761,811	438,008	\$ 65,701	\$ 63,723	\$ (698,088)
Total	\$ 7,560,205	308,842	\$ 46,327	\$ 7,287,711	5,458,005	\$ 818,701	\$ 794,058	\$ (3,359,135)

Adjustment for Prior Estimates \$ (386,242)

Notes:

- (a) - Actuals
- (e) - Estimated

Total E-Factor Recovery \$ **(3,745,377)**

**Philadelphia Water Department
Wastewater - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period**

Billing Period	Total Actual TAP Discounts (Credits) (1)	Billed Sewer Volume TAP Participants (Mcf) (2)	Total TAP-R Billed to TAP Participants \$ 0.240 (3) = (2) * \$ 0.240/Mcf	Adjusted Actual TAP Discounts (Credits) 96.99% (4) = [(1) - (3)]* 0.9699	Billed Non-TAP Sewer Volume (Mcf) (5)	TAP-R Billed Non-Tap Water Sales \$ 0.240 (6) = (5) * \$ 0.240/Mcf	Estimated TAP-R Revenues Experienced 96.99% (7) = (6) * 0.9699	Over/(Under) Collection (8) = (7) - (4)
Prior E & I Factor Adjustments								\$ 4,689,002
(a) Sep-23	\$ 718,512	15,862	\$ 3,807	\$ 693,192	494,039	\$ 118,569	\$ 115,000	\$ (578,192)
(a) Oct-23	\$ 694,509	14,421	\$ 3,461	\$ 670,248	421,383	\$ 101,132	\$ 98,088	\$ (572,160)
(a) Nov-23	\$ 739,525	15,311	\$ 3,675	\$ 713,701	424,203	\$ 101,809	\$ 98,745	\$ (614,956)
(a) Dec-23	\$ 779,221	16,041	\$ 3,850	\$ 752,032	436,608	\$ 104,786	\$ 101,632	\$ (650,400)
(e) Jan-24	\$ 700,703	15,907	\$ 3,818	\$ 675,909	438,089	\$ 105,141	\$ 101,976	\$ (573,933)
(e) Feb-24	\$ 726,622	17,541	\$ 4,210	\$ 700,667	436,456	\$ 104,749	\$ 101,596	\$ (599,071)
(e) Mar-24	\$ 795,738	21,897	\$ 5,255	\$ 766,690	432,100	\$ 103,704	\$ 100,583	\$ (666,107)
(e) Apr-24	\$ 933,972	30,609	\$ 7,346	\$ 898,734	423,388	\$ 101,613	\$ 98,554	\$ (800,180)
(e) May-24	\$ 1,072,205	39,321	\$ 9,437	\$ 1,030,779	414,676	\$ 99,522	\$ 96,526	\$ (934,252)
(e) Jun-24	\$ 1,093,092	40,637	\$ 9,753	\$ 1,050,731	413,360	\$ 99,206	\$ 96,220	\$ (954,511)
(e) Jul-24	\$ 1,093,092	40,637	\$ 9,753	\$ 1,050,731	413,360	\$ 99,206	\$ 96,220	\$ (954,511)
(e) Aug-24	\$ 1,093,092	40,637	\$ 9,753	\$ 1,050,731	413,360	\$ 99,206	\$ 96,220	\$ (954,511)
Total	\$ 10,440,283	308,822	\$ 74,118	\$ 10,054,144	5,161,020	\$ 1,238,643	\$ 1,201,360	\$ (4,163,782)

Adjustment for Prior Estimates \$ (567,575)

Notes:

- (a) - Actuals
- (e) - Estimated

Total E-Factor Recovery \$ **(4,731,357)**

**Philadelphia Water Department
Water - Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period**

Prior Reconciliation Period with Updated Actuals								
Billing Period	Total Actual TAP Discounts (Credits)	Billed TAP Water Sales (Mcf)	Total TAP-R Billed to TAP Participants \$ 1.030	Adjusted Actual TAP Discounts (Credits) \$ 97.32%	Billed Non-TAP Water Sales (Mcf)	TAP-R Billed Non-Tap Water Sales \$ 1.030/Mcf	Estimated TAP-R Revenues Experienced \$ 97.32%	Over/(Under) Collection \$ (8) = (7) - (4)
	(1)	(2)	(3) = (2) * \$ 1.030/Mcf	(4) = [(1) - (3)] * 0.9732	(5)	(6) = (5) * \$ 1.030/Mcf	(7) = (6) * 0.9732	(8) = (7) - (4)
							Prior E & I Factor Adjustments	\$ (80,140)
Sep-22	\$ 313,912	11,153	\$ 11,487	\$ 294,320	587,290	\$ 604,909	\$ 588,697	\$ 294,377
Oct-22	\$ 303,974	10,403	\$ 10,715	\$ 285,400	490,408	\$ 505,120	\$ 491,583	\$ 206,183
Nov-22	\$ 294,356	10,100	\$ 10,402	\$ 276,344	451,894	\$ 465,450	\$ 452,976	\$ 176,633
Dec-22	\$ 312,691	10,732	\$ 11,054	\$ 293,553	456,522	\$ 470,217	\$ 457,616	\$ 164,063
Jan-23	\$ 349,852	12,066	\$ 12,428	\$ 328,381	476,141	\$ 490,425	\$ 477,282	\$ 148,901
Feb-23	\$ 279,336	9,601	\$ 9,889	\$ 262,226	401,945	\$ 414,003	\$ 402,908	\$ 140,682
Mar-23	\$ 343,001	11,898	\$ 12,255	\$ 321,882	472,231	\$ 486,398	\$ 473,362	\$ 151,480
Apr-23	\$ 288,457	9,956	\$ 10,255	\$ 270,746	420,994	\$ 433,624	\$ 422,003	\$ 151,256
May-23	\$ 303,566	10,510	\$ 10,826	\$ 284,895	423,899	\$ 436,616	\$ 424,915	\$ 140,020
Jun-23	\$ 392,505	13,414	\$ 13,816	\$ 368,540	485,313	\$ 499,872	\$ 486,476	\$ 117,936
Jul-23	\$ 427,562	14,579	\$ 15,016	\$ 401,490	514,836	\$ 530,281	\$ 516,069	\$ 114,580
Aug-23	\$ 412,916	14,013	\$ 14,433	\$ 387,803	481,458	\$ 495,902	\$ 482,612	\$ 94,808
Total	\$ 4,022,128	138,424	\$ 142,576	\$ 3,775,580	5,662,931	\$ 5,832,818	\$ 5,676,499	\$ 1,820,780

Total \$ **1,820,780**

Original Estimates	Adjustment
Over/(Under) Collection	Delta
(9)	(10) = (8) - (9)
\$ (80,140)	\$ (80,140)
\$ 294,377	\$ (0)
\$ 206,183	\$ 0
\$ 176,633	\$ 0
\$ 185,852	\$ (21,789)
\$ 149,772	\$ (871)
\$ 193,688	\$ (53,006)
\$ 189,894	\$ (38,414)
\$ 186,048	\$ (34,792)
\$ 182,152	\$ (42,132)
\$ 178,204	\$ (60,269)
\$ 174,205	\$ (59,626)
\$ 170,153	\$ (75,344)
\$ 2,207,022	\$ (386,242)

Total \$ **2,207,022** \$ **(386,242)**

**Philadelphia Water Department
Wastewater - Prior Reconciliation Adjustment - Experienced & Estimated Net Over/(Under) Collection (E-Factor) for Most Recent Period**

Prior Reconciliation Period with Updated Actuals								
Billing Period	Total Actual TAP Discounts (Credits)	Billed Sewer Volume TAP Participants (Mcf)	Total TAP-R Billed to TAP Participants \$ 1.630	Adjusted Actual TAP Discounts (Credits) \$ 97.32%	Billed Non-TAP Sewer Volume (Mcf)	TAP-R Billed Non-Tap Water Sales \$ 1.630	Estimated TAP-R Revenues Experienced \$ 97.32%	Over/(Under) Collection \$ (8) = (7) - (4)
	(1)	(2)	(3) = (2) * \$ 1.630/Mcf	(4) = [(1) - (3)] * 0.9732	(5)	(6) = (5) * \$ 1.630/Mcf	(7) = (6) * 0.9732	(8) = (7) - (4)
								Prior E & I Factor Adjustments
Sep-22	\$ 470,868	11,152	\$ 18,177	\$ 440,559	552,367	\$ 900,359	\$ 876,229	\$ (121,580)
Oct-22	\$ 455,961	10,403	\$ 16,956	\$ 427,240	463,873	\$ 756,112	\$ 735,848	\$ 435,670
Nov-22	\$ 441,533	10,098	\$ 16,460	\$ 413,681	427,595	\$ 696,981	\$ 678,302	\$ 308,609
Dec-22	\$ 469,036	10,730	\$ 17,490	\$ 439,444	433,277	\$ 706,241	\$ 687,314	\$ 264,621
Jan-23	\$ 524,778	12,065	\$ 19,665	\$ 491,575	453,281	\$ 738,847	\$ 719,046	\$ 247,869
Feb-23	\$ 419,004	9,600	\$ 15,647	\$ 392,547	381,576	\$ 621,969	\$ 605,300	\$ 227,471
Mar-23	\$ 514,502	11,897	\$ 19,392	\$ 481,841	445,810	\$ 726,671	\$ 707,196	\$ 212,753
Apr-23	\$ 432,686	9,955	\$ 16,226	\$ 405,299	401,523	\$ 654,483	\$ 636,943	\$ 225,355
May-23	\$ 455,349	10,509	\$ 17,130	\$ 426,475	402,291	\$ 655,735	\$ 638,161	\$ 231,644
Jun-23	\$ 588,757	13,411	\$ 21,860	\$ 551,704	458,256	\$ 746,957	\$ 726,939	\$ 211,687
Jul-23	\$ 641,343	14,577	\$ 23,761	\$ 601,031	484,426	\$ 789,614	\$ 768,452	\$ 175,235
Aug-23	\$ 619,374	14,009	\$ 22,835	\$ 580,552	453,677	\$ 739,494	\$ 719,676	\$ 167,421
Total	\$ 6,033,191	138,405	\$ 225,600	\$ 5,651,948	5,357,952	\$ 8,733,463	\$ 8,499,406	\$ 139,124

Total \$ **2,725,878**

Original Estimates	Adjustment
Over/(Under) Collection	Delta
(9)	(10) = (8) - (9)
\$ (121,580)	\$ (121,580)
\$ 435,670	\$ (0)
\$ 308,608	\$ 0
\$ 264,621	\$ 0
\$ 277,970	\$ (30,100)
\$ 222,176	\$ 5,294
\$ 289,705	\$ (76,952)
\$ 284,025	\$ (58,670)
\$ 278,270	\$ (46,626)
\$ 272,438	\$ (60,751)
\$ 266,530	\$ (91,295)
\$ 260,544	\$ (93,122)
\$ 254,477	\$ (115,353)
\$ 3,293,453	\$ (567,575)

Total \$ **3,293,453** \$ **(567,575)**

Philadelphia Water Department
Water - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Water Portion From Table 3-W (1)	Cumulative Over/(Under) Collection Water Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (3) = (2) * [4.80% / 12]
Sep-23	\$ (425,704)	\$ (425,704)	\$ (1,702.82)
Oct-23	\$ (421,148)	\$ (846,852)	\$ (3,387.41)
Nov-23	\$ (452,028)	\$ (1,298,880)	\$ (5,195.52)
Dec-23	\$ (478,317)	\$ (1,777,197)	\$ (7,108.79)
Jan-24	\$ (422,497)	\$ (2,199,694)	\$ (8,798.77)
Feb-24	\$ (440,701)	\$ (2,640,394)	\$ (10,561.58)
Mar-24	\$ (489,244)	\$ (3,129,638)	\$ (12,518.55)
Apr-24	\$ (586,332)	\$ (3,715,971)	\$ (14,863.88)
May-24	\$ (683,418)	\$ (4,399,389)	\$ (17,597.55)
Jun-24	\$ (698,088)	\$ (5,097,477)	\$ (20,389.91)
Jul-24	\$ (698,088)	\$ (5,795,564)	\$ (23,182.26)
Aug-24	\$ (698,088)	\$ (6,493,652)	\$ (25,974.61)
Total			\$ (151,282)

Adjustment for Prior Estimates \$ (5,912)

Total I-Factor Recovery \$ **(157,194)**

Philadelphia Water Department
Wastewater - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Difference in Collection Sewer Portion From Table 3-WW (1)	Cumulative Over/(Under) Collection Sewer Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (3) = (2) * [4.80% / 12]
Sep-23	\$ (578,192)	\$ (578,192)	\$ (2,312.77)
Oct-23	\$ (572,160)	\$ (1,150,352)	\$ (4,601.41)
Nov-23	\$ (614,956)	\$ (1,765,308)	\$ (7,061.23)
Dec-23	\$ (650,400)	\$ (2,415,708)	\$ (9,662.83)
Jan-24	\$ (573,933)	\$ (2,989,641)	\$ (11,958.56)
Feb-24	\$ (599,071)	\$ (3,588,712)	\$ (14,354.85)
Mar-24	\$ (666,107)	\$ (4,254,820)	\$ (17,019.28)
Apr-24	\$ (800,180)	\$ (5,054,999)	\$ (20,220.00)
May-24	\$ (934,252)	\$ (5,989,252)	\$ (23,957.01)
Jun-24	\$ (954,511)	\$ (6,943,763)	\$ (27,775.05)
Jul-24	\$ (954,511)	\$ (7,898,273)	\$ (31,593.09)
Aug-24	\$ (954,511)	\$ (8,852,784)	\$ (35,411.14)
Total			\$ (205,927)

Adjustment for Prior Estimates \$ (8,430)

Total I-Factor Recovery \$ **(214,357)**

Philadelphia Water Department

Table 4 -W-A - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Prior Reconciliation Period with Updated Actuals			Original Estimates	Adjustment
	Difference in Collection Water Portion From Table 3-W-A (1)	Cumulative Over/(Under) Collection Water Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (3) = (2) * [4.66% / 12]	Estimated Monthly Interest Owed/ (Interest to be Recouped) Water Portion (4)	Cumulative Over/(Under) Collection Water Portion (5) = (3) - (4)
Sep-22	\$ 294,377	\$ 294,377	\$ 1,143.16	\$ 1,143.16	\$ (0.00)
Oct-22	\$ 206,183	\$ 500,560	\$ 1,943.84	\$ 1,943.84	\$ (0.00)
Nov-22	\$ 176,633	\$ 677,193	\$ 2,629.77	\$ 2,629.76	\$ 0.00
Dec-22	\$ 164,063	\$ 841,256	\$ 3,266.88	\$ 3,351.49	\$ (84.61)
Jan-23	\$ 148,901	\$ 990,157	\$ 3,845.11	\$ 3,933.11	\$ (88.00)
Feb-23	\$ 140,682	\$ 1,130,839	\$ 4,391.42	\$ 4,685.26	\$ (293.84)
Mar-23	\$ 151,480	\$ 1,282,319	\$ 4,979.67	\$ 5,422.68	\$ (443.01)
Apr-23	\$ 151,256	\$ 1,433,576	\$ 5,567.05	\$ 6,145.17	\$ (578.12)
May-23	\$ 140,020	\$ 1,573,596	\$ 6,110.80	\$ 6,852.53	\$ (741.73)
Jun-23	\$ 117,936	\$ 1,691,531	\$ 6,568.78	\$ 7,544.55	\$ (975.77)
Jul-23	\$ 114,580	\$ 1,806,111	\$ 7,013.73	\$ 8,221.05	\$ (1,207.32)
Aug-23	\$ 94,808	\$ 1,900,919	\$ 7,381.90	\$ 8,881.81	\$ (1,499.91)
Total			\$ 54,842	\$ 60,754	\$ (5,912)
Total			\$ 54,842	\$ 60,754	\$ (5,912)

Philadelphia Water Department

Table 4 -WW-A - Interest on Experienced & Estimated Net Over/(Under) Collection (I-Factor) for Most Recent Period

Billing Period	Prior Reconciliation Period with Updated Actuals			Original Estimates	Adjustment
	Difference in Collection Sewer Portion From Table 3-WW-A (1)	Cumulative Over/(Under) Collection Sewer Portion (2)	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (3) = (2) * [4.66% / 12]	Estimated Monthly Interest Owed/ (Interest to be Recouped) Sewer Portion (4)	Delta Prior Period Estimates (5) = (3) - (4)
Sep-22	\$ 435,670	\$ 435,670	\$ 1,691.85	\$ 1,691.85	\$ (0.00)
Oct-22	\$ 308,609	\$ 744,279	\$ 2,890.28	\$ 2,890.28	\$ 0.00
Nov-22	\$ 264,621	\$ 1,008,899	\$ 3,917.89	\$ 3,917.89	\$ 0.00
Dec-22	\$ 247,869	\$ 1,256,769	\$ 4,880.45	\$ 4,997.34	\$ (116.89)
Jan-23	\$ 227,471	\$ 1,484,240	\$ 5,763.80	\$ 5,860.13	\$ (96.33)
Feb-23	\$ 212,753	\$ 1,696,993	\$ 6,589.99	\$ 6,985.15	\$ (395.16)
Mar-23	\$ 225,355	\$ 1,922,348	\$ 7,465.12	\$ 8,088.11	\$ (622.99)
Apr-23	\$ 231,644	\$ 2,153,992	\$ 8,364.67	\$ 9,168.73	\$ (804.06)
May-23	\$ 211,687	\$ 2,365,679	\$ 9,186.72	\$ 10,226.70	\$ (1,039.98)
Jun-23	\$ 175,235	\$ 2,540,913	\$ 9,867.21	\$ 11,261.72	\$ (1,394.50)
Jul-23	\$ 167,421	\$ 2,708,335	\$ 10,517.37	\$ 12,273.50	\$ (1,756.13)
Aug-23	\$ 139,124	\$ 2,847,459	\$ 11,057.63	\$ 13,261.72	\$ (2,204.08)
Total			\$ 82,193	\$ 90,623	\$ (8,430)
Total			\$ 82,193	\$ 90,623	\$ (8,430)

LAFAYETTE K. MORGAN, JR.

Mr. Morgan is an independent regulatory consultant focusing in the area of the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work has included natural gas, water, electric, and telephone utilities.

Education and Qualifications

B.B.A. (Accounting) – North Carolina Central University, 1983

M.B.A. (Finance) – The George Washington University, 1993

C.P.A. – Licensed in the State of North Carolina (Inactive status)

Previous Employment

1993-2010 Senior Regulatory Analyst
Exeter Associates, Inc.
Columbia, MD

1990-1993 Senior Financial Analyst
Potomac Electric Power Company
Washington, D.C.

1984-1990 Staff Accountant
North Carolina Utilities Commission – Public Staff
Raleigh, NC

Professional Experience

As a Staff Accountant with the North Carolina Utilities Commission – Public Staff, Mr. Morgan was responsible for analyzing testimony, exhibits, and other data presented by parties before the Commission. In addition, he performed examinations of the books and records of utilities involved in rate proceedings and summarized the results into testimony and exhibits for presentation before the Commission. Mr. Morgan also participated in several policy proceedings and audits involving regulated utilities.

As a Senior Financial Analyst with Potomac Electric Power Company, Mr. Morgan was a lead analyst and was involved in the preparation of the cost of service, rate base, and ratemaking adjustments supporting the Company's request for revenue increases in its retail jurisdictions.

As a Senior Regulatory Analyst with Exeter Associates, Inc., Mr. Morgan has been involved in the analysis of the operations of public utilities with particular emphasis on rate regulation. He has reviewed and analyzed utility rate filings, focusing primarily on revenue requirements determination, accounting and regulatory policy and cost recovery mechanisms. This work included natural gas, water, electric, and telephone utilities.

Kings Grant Water Company (North Carolina Utilities Commission, Docket No. W-250, Sub 5), 1984. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Northwood Water Company (North Carolina Utilities Commission, Docket No. W-690, Sub 1), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Emerald Village Water System (North Carolina Utilities Commission, Docket No. W-184, Sub 3), 1985. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

General Telephone Company of the South (North Carolina Utilities Commission, Docket No. P-19, Sub 207), July 1986. Presented testimony on the level of cash working capital allowance on behalf of the North Carolina Utilities Commission – Public Staff.

Heins Telephone Company (North Carolina Utilities Commission, Docket No. P-26, Sub 93), November 1986. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Carolina Power and Light Company (North Carolina Utilities Commission, Docket No. E-2, Sub 537), March 1988. Presented testimony on rate base, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Public Service Company of North Carolina, Inc. (North Carolina Utilities Commission, Docket No. G-5, Sub 246), August 1989. Presented testimony on rate base, cash working capital allowance, cost of service, and revenue and expense adjustments on behalf of the North Carolina Utilities Commission – Public Staff.

Conestoga Telephone and Telegraph Company (Pennsylvania Public Utility Commission, Docket No. I-00920015), September 1993. Presented testimony on cost of service on behalf of the Pennsylvania Office of Consumer Advocate.

Louisiana Power and Light Company (Louisiana Public Service Commission, Docket No. U-20925), February 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

South Central Bell Telephone Company – Louisiana (Louisiana Public Service Commission, Docket No. U-17949, Subdocket E), June 1995. Presented testimony on rate base and working capital issues on behalf of the Louisiana Public Service Commission Staff.

Apollo Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953378), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Carnegie Natural Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00953379), August 1995. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Tennessee Gas Pipeline Company (Federal Energy Regulatory Commission, Docket No. RP95-112), September 1995. Presented testimony rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Virginia-American Water Company (Virginia State Corporation Commission, Case No. PUE-950003), March 1996. Presented testimony on rate base and cost of service issues on behalf of the City of Alexandria.

GTE North, Inc. Interconnection Arbitration (Pennsylvania Public Utility Commission, Docket No. A-310125F0002), September 1996. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

United Cities Gas Company (Georgia Public Service Commission, Docket No. 6691-U), October 1996. Presented testimony on rate base and cost of service issues on behalf of the Office of Governor, Consumer Utility Counsel Division.

GTE North, Inc. (Pennsylvania Public Utility Commission, Docket Nos. R-00963666 and R-00963666C001), February 1997. Presented testimony on the determination of the appropriate resale discount on behalf of the Pennsylvania Office of Consumer Advocate.

Consumers Maine Water Company (Maine Public Utilities Commission, Docket No. 96-739), May 1997. Presented testimony on rate base, cost of service, and rate of return issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00973944), July 1997. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pennsylvania-American Water Company – Wastewater Operations (Pennsylvania Public Utility Commission, Docket No. R-00973973), July 1997. Presented testimony on rate base, cost of service, depreciation, and rate design issues on behalf of the Pennsylvania Office of Consumer Advocate.

Jackson Purchase Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-224), December 1997. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

Henderson Union Electric Cooperative Corporation (Kentucky Public Service Commission, Case No. 97-220), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Green River Electric Corporation (Kentucky Public Service Commission, Case No. 97-219), January 1998. Presented testimony on the return of patronage capital on behalf of the Kentucky Office of the Attorney General.

Western Kentucky Gas Company (Kentucky Public Service Commission, Case No. 99-070), November 1999. Presented testimony on rate base and cost of service issues on behalf of the Kentucky Office of the Attorney General.

American Broadband, Inc. (Rhode Island Public Utilities Commission, Docket No. 2000-C-3), June 2000. Presented report and testimony on the Company's financing plan on behalf of the Rhode Island Division of Public Utilities and Carriers.

PPL Utilities (Pennsylvania Public Utility Commission, Docket No. R-00005277), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00005459), October 2000. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pike County Light & Power Company (Pennsylvania Public Utility Commission, Docket No. P-00011872), May 2001. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Vermont Gas Systems, Inc. (Vermont Public Service Board, Docket No. 6495), June 2001. Presented testimony on rate base and cost of service issues on behalf of the Vermont Public Service Department.

Community Service Telephone Company (Maine Public Utilities Commission, Docket No. 2001-249), July 2001. Presented joint testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

West Virginia-American Water Company (Public Service Commission of West Virginia, Docket No. 01-0326-W-42-T), August 2001. Presented testimony on rate base and cost of service issues on behalf of the Consumer Advocate Division.

Philadelphia Suburban Water Company (Pennsylvania Public Utility Commission, Docket No. R-00016750) February 2002. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois-American Water Company (Illinois Commerce Commission, Docket No. 02-0690) January 2003. Presented testimony on cost of service issues on behalf of Citizens Utility Board.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00027983), February 2003. Presented testimony addressing surcharge mechanism to recover security costs on behalf of the Pennsylvania Office of Consumer Advocate.

FairPoint New England Telephone Companies (Maine Public Utilities Commission, Docket Nos. 2002-747, 2003-34, 2003-35, 2003-36, and 2003-37), June 2003. Presented testimony on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

Pennsylvania-American Water Company (Pennsylvania Public Utility Commission, Docket No. R-00038304), August 2003. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

PPL Electric Utilities Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049255), June 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Entergy Louisiana, Inc. (Louisiana Public Service Commission, Docket No. U-20925 RRF 2004), August 2004. Presented testimony on rate base and cost of service issues on behalf of the Louisiana Public Service Commission Staff.

Vectren Energy Delivery of Indiana (Indiana Utility Regulatory Commission, Cause No. 42598), September 2004. Presented testimony on O&M expense issues on behalf of the Indiana Office of Utility Consumer Counselor.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-00049656), December 2004. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Block Island Power Company (Rhode Island Public Utilities Commission, Docket No. 3655), April 2005. Presented testimony on cash working capital on behalf of the Rhode Island Division of Public Utilities & Carriers.

Verizon New England, Inc. (Maine Public Utilities Commission, Docket No. 2005-155), September 2005. Presented joint testimony with Thomas S. Catlin on rate base and cost of service issues on behalf of the Maine Office of the Public Advocate.

T.W. Phillips Oil and Gas Company (Pennsylvania Public Utility Commission, Docket No. R-00051178), May 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-00061346), July 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

National Fuel Gas Distribution Company (Pennsylvania Public Utility Commission, Docket No. R-00061493), September 2006. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Southern Indiana Gas & Electric Co. (Indiana Utility Regulatory Commission, Cause No. 43112), January 2007. Presented testimony on rate base and cost of service issues on behalf of the Indiana Office of Utility Consumer Counsel.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-00072155), July 2007. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Aqua Pennsylvania, Inc. (Pennsylvania Public Utility Commission, Docket No. R-00072711), February 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Equitable Gas Company (Pennsylvania Public Utility Commission, Docket No. R-2008-2029325), October 2008. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

The Narragansett Bay Commission (Rhode Island Public Utilities Commission, Docket No. 4026), April 2009. Presented testimony on rate base and cost of service issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Maryland-American Water Company (Maryland Public Service Commission, Case No. 9187), July 2009. Presented testimony on rate base and cost of service issues on behalf of the Maryland Office of People's Counsel.

Monongahela Power Company & The Potomac Edison Company, both d/b/a Allegheny Power Company (West Virginia Public Service Commission, Case No. 09-1352-E-42T), February 2010. Presented testimony on rate base and cost of service issues on behalf of the West Virginia Consumer Advocate Division.

PPL Electric Utilities (Pennsylvania Public Utility Commission, Docket No. R-2010-2161694), June 2010. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Pawtucket Water Supply Board (Rhode Island Public Utilities Commission, Docket No. 4550), June 2015. Presented testimony on revenue requirements issues on behalf of the Rhode Island Division of Public Utilities and Carriers.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2015-2468056), June 2015. Presented testimony on rate base and cost of service issues on behalf of the Pennsylvania Office of Consumer Advocate.

Indianapolis Power and Light Company (Indiana Utility Regulatory Commission, Cause No. 44576/44602), July 2015. Presented testimony on revenue requirements issues on behalf of the Indiana Office of Utility Consumer Counselor.

Public Service Company of Oklahoma (Corporation Commission of Oklahoma, Cause No. PUD 201500208), October 2015. Presented testimony on revenue requirements and environmental compliance rider issues on behalf of the United States Department of Defense and the Federal Executive Agencies.

Northern Indiana Public Service Company (Indiana Utility Regulatory Commission, Cause No. 44688), January 2016. Presented testimony on the company's electric division operating revenues, operating expenses and income taxes issues on behalf of the Indiana Office of Utility Consumer Counselor.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2017-2018 Rate Proceeding), March 2016. Presented testimony on revenue requirements issues on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9417), June 2016. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Chesapeake Utilities Corporation (Delaware Public Service Commission, PSC Docket No. 15-1734), August 2016. Presented testimony on rate base and cost of service issues on behalf of the Staff of the Delaware Public Service Commission.

Kent County Water Authority (Public Service Commission of Rhode Island, Docket No. 4611), September 2016. Presented testimony on rate base and cost of service issues on behalf of the Division of Public Utilities and Carriers.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2017-00065), August 2017. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to renew and modify its alternative rate plan, and its Targeted Infrastructure Replacement Adjustment.

Indiana Michigan Power Company (Indiana Utility Regulatory Commission, Cause No. 44967), November 2017. Presented testimony on rate base, operating revenues and operating expenses issues on behalf of the Indiana Office of Utility Consumer Counselor.

Emera Maine (Maine Public Utilities Commission, Docket No. 2017-00198), December 2017. Assisted the Maine Office of Public Advocate (OPA) with Emera Maine's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2017-2640058), April 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer And Storm Water Rate Board, FY2019-2020 Rate Proceeding), April 2018. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 18-WSEE-328-RTS), May 2018. Presented testimony on revenue requirements on behalf on behalf of the Federal Executive Agencies.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2018-3000124), June 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2018-00007), June 2018. Assisted the Maine Office of Public Advocate (OPA) Presented testimony, on behalf of the OPA, on the changes brought about by the Tax Change and Jobs Act of 2017.

SUEZ Water Pennsylvania, Inc. (Pennsylvania Public Utility Commission, R-2018-3000834), July 2018. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with SUEZ Water's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including Rate Base, Operating Income, Inclusion of Costs Related to Expansion Territories and the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Woonsocket Water Division (Public Service Commission of Rhode Island, Docket No. 4879), January 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2018-00194), January 2019. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements, the utility's request to reflect the changes brought about by the Tax Change and Jobs Act of 2017.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2019 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), May 2019. Presented testimony regarding the appropriate adjustments to the 2019 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Newport Water Department (Public Service Commission of Rhode Island, Docket No. 4933), July 2019. Presented testimony on cost of service issues on behalf of the Division of Public Utilities and Carriers.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2018-3006814), April 2019. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9609), August 2019. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Public Service Company of Colorado (Colorado Public Utility Commission, Proceeding No. 19AL-0268E), September 2019. Mr. Morgan provided testimony, on behalf of the Department of Energy and the Federal Executive Agencies, on accounting issues including test year revenue requirements, Rate Base and Net Operating Income.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2019-00092), September 2019. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the utility's request to institute a Capital Investment Recovery Mechanism.

Citizens' Electric Company of Lewisburg (Pennsylvania Public Utility Commission, Docket No. R-2019-3008212), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Valley Energy, Inc. (Pennsylvania Public Utility Commission, Docket No. R-2019-3008209), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor, and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Wellsboro Electric Company (Pennsylvania Public Utility Commission, Docket No. R-2019-3008208), October 2019. Provided testimony on Plant in Service, Construction Work in Progress, Materials and Supplies, Customer Deposits, Depreciation Expense, Growth Factor,

and The Tax Cuts and Jobs Act. Mr. Morgan provided testimony, on behalf of the Pennsylvania Office of Consumer Advocate (OCA).

Blue Granite Water Company (Public Service Commission of South Carolina, (Docket No. 2019-290-WS), January 2020. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

UGI-Gas (Pennsylvania Public Utility Commission, Docket No. R-2019-3015162), May 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9644), July 2020. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

PECO Energy Company - Gas Division (Pennsylvania Public Utility Commission, Docket No. R-2020-3018929), December 2020. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with PECO-Gas' application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2022 - 2023 Rates Proceeding), March 2021. Presented testimony on revenue requirements and the Department's three-year rate plan issues on behalf of the Public Advocate.

Versant Maine (Maine Public Utilities Commission, Docket No. 2020-00316), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Versant's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00053), April 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's Request for Approval of Rate Increase and Rate Smoothing Mechanism Pertaining to The Maine Water Company Biddeford & Saco Division. Mr. Morgan provided testimony, on the authorization of the Rate Smoothing Mechanism.

UGI-Electric (Pennsylvania Public Utility Commission, Docket No. R-2021-3023618), May 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with UGI-Electric's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OCA, on accounting issues including Rate Base and Net Operating Income.

Bangor Natural Gas Company (Maine Public Utilities Commission, Docket No. 2021-00024), June 2021. Assisted the Maine Office of Public Advocate (OPA) with Bangor Natural Gas'

application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2021 - 2022 Operating Budget Proceeding), June 2021. Presented testimony on the reasonableness of the Fiscal Year 2022 Operating Budget on behalf of the Public Advocate.

Duquesne Light Company (Pennsylvania Public Utility Commission, Docket No. R-2021-3024750), June 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Duquesne Light Company's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9664), July 2021. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Palmetto Wastewater Reclamation, Inc. (Public Service Commission of South Carolina, (Docket No. 2021-153-S), September 2021. Assisted the South Carolina Department of Consumer Affairs. Presented testimony on accounting policy issues including test year revenue requirements.

Maine Water Company (Maine Public Utilities Commission, Docket No. 2021-00289), November 2021. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

City of Lancaster – Water Department (Pennsylvania Public Utility Commission, Docket No. R-2021-3026682), December 2021. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with the City of Lancaster – Water Department's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Maryland Water Service (Public Service Commission of Maryland, Case No. 9671), January 2022. Presented testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Commonwealth Edison Company (Illinois Commerce Commission, ICC Docket No. 21-0607 & ICC Docket No. 21-0739 (consolidated)), February 2022. Provided testimony related to the review and evaluation of the rate effects of Commonwealth Edison's misconduct admitted in the Deferred Prosecution Agreement between the United States Attorney for the Northern District of Illinois and Commonwealth Edison. Provided testimony on behalf of the Office of the Illinois Attorney General, the City of Chicago, and the Citizens Utility Board.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2022. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2023 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2022 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2022. Presented testimony regarding the appropriate adjustments to the 2022 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2023 Special Rate Proceeding), April 2022. Presented testimony that demonstrated Philadelphia Water Department's outperformance and proposed a sharing of the utility's outperformance earnings. Presented testimony on behalf of the Public Advocate.

Maine Water Company-Camden& Rockland Division (Maine Public Utilities Commission, Docket No. 2022-00056), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Freeport Division (Maine Public Utilities Commission, Docket No. 2022-00057), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Millinocket Division (Maine Public Utilities Commission, Docket No. 2022-00058), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Maine Water Company-Oakland Division (Maine Public Utilities Commission, Docket No. 2022-00059), June 2022. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Mr. Morgan provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements.

Columbia Gas of Pennsylvania (Pennsylvania Public Utility Commission, Docket No. R-2022-3031211), June 2022. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with Columbia Gas of Pennsylvania's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Operating Budget Proceeding), June 2022. Presented testimony on the reasonableness of the Fiscal Year 2023 Operating Budget on behalf of the Public Advocate.

Columbia Gas of Maryland (Public Service Commission of Maryland, Case No. 9680), July 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Office of People's Counsel.

Oncor Electric Delivery Company (Public Utility Commission of Texas, PUC Docket No. 53601), August 2022. Presented joint testimony on rate base and cost of service issues on behalf of the Department of Defense and Federal Executive Agencies.

Cheyenne Light, Fuel and Power Company d/b/a Black Hills Energy (Wyoming Public Service Commission, Docket No. 20003-214-ER-22), November 2022. Presented testimony, on behalf of Microsoft Corporation, on rate base and cost of service issues.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 2022-00152), December 2022. Assisted the Maine Office of Public Advocate (OPA) with Central Maine Power's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues including test year revenue requirements and the company's request for a multi-year rate plan.

National Fuel Gas Distribution Corporation (Pennsylvania Public Utility Commission, Docket No. R-2022-3035730), January 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with National Fuel Gas Distribution Corporation's application for an increase in rates. Presented testimony, on behalf of the OCA, on accounting issues including test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2022 - 2023 Capital Budget Proceeding), February 2023. Presented testimony proposing several adjustments to Philadelphia Gas Works' Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, 2023 Tiered Assistance Program Rate Rider Surcharge Rates Proceeding), March 2023. Presented testimony regarding the appropriate adjustments to the 2023 TAP-R determination. Presented testimony on behalf of the Public Advocate.

Philadelphia Water Department (Philadelphia Water, Sewer and Storm Water Rate Board, Fiscal Years 2024 - 2025 Rates Proceeding), April 2023. Presented testimony on behalf of the Public Advocate on revenue requirements and issues relating to the Department's proposed two-year rate plan.

Dayton Power and Light Company d/b/a AES Ohio (The Public Utilities Commission of Ohio, Case No. 22-900-EL-SSO), April 2023. Presented testimony addressing the recovery of deferred costs and regulatory assets as part of AES Ohio's Application for Approval of Its Electric Security Plan on behalf of the Office of the Ohio Consumers' Counsel.

Maine Water Company- Biddeford & Saco Division (Maine Public Utilities Commission, Docket No. 2023-00065), June 2023. Assisted the Maine Office of Public Advocate (OPA) with Maine Water Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Potomac Edison Company (Public Service Commission of Maryland, Case No. 9695), June 2023. Presented testimony on rate base, cost of service and accounting issues on behalf of the Office of People's Counsel.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2023 - 2024 Operating Budget Proceeding), June 2023. Presented testimony identifying issues and recommendations to be considered in approving the Fiscal Year 2024 Operating Budget on behalf of the Public Advocate.

Northern Utilities, Inc. (Maine Public Utilities Commission, Docket No. 2023-00051), July 2023. Assisted the Maine Office of Public Advocate (OPA) with Northern Utilities application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Philadelphia Gas Works (Philadelphia Gas Commission, Fiscal Year 2024 Capital Budget Amendment), August 2023. Presented testimony as to the appropriateness of Philadelphia Gas Works' amendments to the Fiscal Year 2024 Capital Budget on behalf of the Public Advocate.

Evergy Kansas Central, Inc. (Kansas State Corporation Commission, Docket No. 23-EKCE-775-RTS), August 2023. Assisted the U.S. Department of Defense and the Federal Executive Agencies with Evergy Kansas Central, Inc. application for an increase in rates. Provided testimony on accounting issues including test year revenue requirements.

American Transmission Systems, Inc., Mid-Atlantic Interstate Transmission, LLC and Trans-Allegheny Interstate Line Company (Pennsylvania Public Utility Commission, Docket Nos. A-2023-3040481, A-2023-3040482, A-2023-3040483, G-2023-3040484 and G-2023-3040485), August 2023. Assisted the Pennsylvania Office of Consumer Advocate (OCA) with investigation of Joint Applicants application to sell additional equity stake in FirstEnergy Transmission LLC to North American Transmission Company II, L.P. Provided testimony, on behalf of the OCA, identifying issues and recommendations to be considered by the Commission in approving the transaction.

Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric and Gas Divisions) (Massachusetts Department of Public Utilities, Docket Nos. D.P.U. 23-80 & 23-81), December 2023. Assisted the Massachusetts Office of Attorney General (AGO) with Fitchburg Gas and Electric Light Company's application for an increase in rates. Provided testimony, on behalf of the OPA, on accounting issues and test year revenue requirements.

Special Projects

Developed a Uniform System of Accounts and Financial Data Collection Template for five countries participating in the National Association of Regulatory Utility Commissioners (NARUC)/East Africa Regional Energy Regulatory Partnership. Also conducted training seminars and participated as a panel member addressing issues in the utility industry from the perspective of the regulator. This work was conducted by NARUC) and the United States Agency for International Development (USAID).

Other Projects

Texas Gas Transmission Corporation (Federal Energy Regulatory Commission, Docket No. RP93-106). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP93-36). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Texas Gas Transmission Company (Federal Energy Regulatory Commission, Docket No. RP94-423). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Lafourche Telephone Company (Louisiana Public Service Commission, Docket No. U-21181). Analysis and investigation of earnings and appropriate rate of return on behalf of the Louisiana Public Service Commission Staff.

Natural Gas Pipeline Company of America (Federal Energy Regulatory Commission, Docket No. RP95-326). Technical analysis and participation in settlement negotiations on cost of service, invested capital, and revenue deficiency on behalf of the Indiana Office of Utility Consumer Counselor.

Pymatuning Independent Telephone Company (Pennsylvania Public Utility Commission, Docket No. R-00953502). Technical analysis and development of settlement position in the Company's rate case on behalf of the Pennsylvania Office of Consumer Advocate.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 96-0172). Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 97-0157).
Technical analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

TDS Telecom (Pennsylvania Public Utility Commission, Docket Nos. R-00973892 and R-00973893). Technical analysis regarding rate base, cost of service, rate design, and rate of return, and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Pennsylvania Office of Consumer Advocate.

Appalachian Power Company (Virginia State Corporation Commission, Case No. PUE 960301).
Technical analysis regarding rate base and cost of service and assistance in settlement negotiations in the Company's rate case and alternative regulatory filing on behalf of the Virginia Office of the Attorney General.

Central Maine Power Company (Maine Public Utilities Commission, Docket No. 97-580).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Illinois Bell Telephone Company (Illinois Commerce Commission, Docket No. 98-0259).
Technical Analysis of the Company's annual rate filing pursuant to its Price Cap Plan on behalf of Citizens Utility Board.

Maine Public Service Company (Maine Public Utilities Commission, Docket No. 98-577).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

Bangor Hydro-Electric Company (Maine Public Utilities Commission, Docket No. 97-596).
Technical analysis regarding attrition and accounting issues in the Company's Transmission and Distribution unbundling proceeding on behalf of the Maine Public Utilities Commission Staff.

TDS Telecom (Maine Public Utilities Commission, Docket Nos. 98-894, 98-895, 98-904, 98-906, 98-911, and 98-912). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Mid-Maine Telecom (Maine Public Utilities Commission, Docket No. 2000-810). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Unitel, Inc. (Maine Public Utilities Commission, Docket No. 2000-813). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

Hydraulics International, Inc. (Armed Services Board of Contract Appeals, ASBCA No. 51285). Technical analysis and support relating to the Economic Adjustment Clause claim on behalf of the Air Force Materiel Command.

Tidewater Telecom and Lincolnville Telephone Company (Maine Public Utilities Commission, Docket Nos. 2002-100 and 2002-99). Technical analysis regarding accounting issues and access rate changes on behalf of the Maine Office of the Public Advocate.

TDS Telecom (Vermont Public Service Board, Docket No. 6576). Technical analysis regarding rate base, cost of service, and depreciation expense on behalf of the Vermont Department of Public Service.

CenterPoint Energy-Entex (Louisiana Public Service Commission, Docket No. U-26720, Subdocket A). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

CenterPoint Energy-Arkla (Louisiana Public Service Commission, Docket No. U-27676). Technical analysis regarding rate base and cost of service on behalf of the Louisiana Public Service Commission Staff.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC Rate Stabilization Plan.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to CLECO Power LLC post-Katrina power purchases.

Provided technical analysis and support on behalf of the Louisiana Public Service Commission Staff relating to Entergy Louisiana LLC recovery of storm damage costs.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.

Westar Energy, Inc. (Westar Energy) and Kansas Gas and Electric Company (KGE), (Kansas State Corporation Commission, Docket No. 17-WSEE-147-RTS). Technical analysis regarding rate base and cost of service on behalf of the Federal Executive Agencies.